

WASHINGTON COUNTY BOARD OF EQUALIZATION
EXEMPTION HEARING MINUTES
May 17, 2016

BOARD OF EQUALIZATION/EXEMPTION HEARING

A Board of Equalization Hearing was called to order by Commission Chairman Alan D. Gardner at 1:38 p.m. on May 17, 2016, in the Commission Chambers, Washington County Administration Building, St. George, Utah. Those in attendance were Chairman Alan D. Gardner, Commissioner Victor Iverson, Administrator Dean Cox, Deputy County Attorney Eric Clarke, County Assessor Office Services Division Manager Adel Murphy, representing the Clerk of the Board, County Assessor Administrative Assistant Teresa Payton and Deputy County Clerk Nicholle Felshaw.

Commissioner Zachary Renstrom was excused, as he was out of town.

APPROVAL OF MINUTES OF APRIL 5, 2016

MOTION: Motion by Commissioner Iverson to Approve the Board of Equalization Minutes of April 5, 2016. Motion seconded by Chairman Gardner and carried by a unanimous vote, with Commissioners Gardner and Iverson voting aye.

CONSIDERATION OF PROPERTY TAX EXEMPTIONS

Adel Murphy, acting as the representative of the Clerk of the Board explained that during the April 5, 2016 Board of Equalization (BOE) meeting, several properties owned by the United Effort Plan (UEP) Trust were discussed. Since that meeting, the Assessor's Office discovered through court documents, that the court determined that the UEP Trust and the Fundamentalist Church of Jesus Christ of Latter-Day Saints (FLDS Church) are not the same entity. Although the UEP is a 501c3, the properties are not being used exclusively by the UEP for religious, educational or charitable purposes. Due to this discovery, account numbers 930281, 930306 and 930298 due not qualify for the tax exempt status, as previously thought. Prior to the May 15, 2016 deadline, a letter was sent to the UEP stating that the properties would not qualify for tax exemption and Ms. Murphy is requesting that the Commission now ratifies that letter.

MOTION: Motion by Commissioner Iverson to Approve and Ratify the Recommendations of the Washington County Assessor Division Manager, as presented; Ratifying the Letter sent to the UEP stating that Account Numbers 930281, 930306 and 930298 due not qualify as being Tax Exempt. Motion seconded by Chairman Gardner and carried by unanimous vote, with Commissioners Gardner and Iverson voting aye.

Board of Equalization
Exemption Hearings 2016
May 17, 2016
Page 2

Having no other business, the Board of Equalization Hearing was adjourned at 1:42 p.m.

NICHOLLE M. FELSHAW
DEPUTY COUNTY CLERK

ALAN D. GARDNER
CHAIRMAN